

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

The Andhra Pradesh Value Added Tax Act, 2005 – Amendment to Schedule-VI –Notification – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No. 20

Dated:10.01.2013.

ORDER:

The appended Notification will be published in the Extraordinary Issue of the Andhra Pradesh Gazette Dated:11th January,2013.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad is requested to supply 100 copies of the notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**ASUTOSH MISHRA,
PRINCIPAL SECRETARY TO GOVERNMENT**

To
The Commissioner of Printing, Stationery and Stores
Purchase (PublicationWing), A.P., Hyderabad for
publication of the Notification (2 copies).
The Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad.

Copy to:

The Secretary, Sales Tax Appellate Tribunal, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal,
D.No.60-50-30/12 (2),Meghana Towers,
Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The State Representative before the Sales Tax Appellate
Tribunal, Hyd'bad.
The Director General, General Administration (Vigilance &
Enforcement)Department,
B.R.K.Office Buildings Complex,
Tank Band Road, Hyd'bad.
The Accountant General, Andhra Pradesh, Hyderabad,
The Law (E) Department. / The Law (F) Department.
The P.S. to Principal Secretary to Chief Minister.
The P.S. to Principal Secretary to Government, Revenue
Department.
Sf/Sc.

// FORWARDED :: BY ORDER//

SECTION OFFICER

(P.T.O. for Notification)

NOTIFICATION

In exercise of the powers conferred under sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendments to Schedule-VI of the said Act.

AMENDMENTS

In the said Schedule-VI

(i) in the Table, for Item No. 1, the following shall be substituted, namely:

Item No.	Description	Point of levy	Rate of Tax
1-A	Indian Made Foreign Liquor (other than Beer, Wine and Ready to drink varieties) bottled and/or packed in India as per the provisions of Andhra Pradesh Excise Act, 1968, but excluding Toddy and Arrack	At the point of first sale in the State	
	Basic price (per case):		
	a) Upto Rs.2500		190%
	a) Above Rs.2500 upto Rs.3500		160%
	b) Above Rs.3500 upto Rs.5000		140%
	c) Above Rs.5000		130%
1.B	Beer bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968	At the point of first sale in the State	175%
1.C	Wine and Ready to drink varieties bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968	At the point of first sale in the State	150%
1-D	Foreign Liquor bottled and/or packed outside India	At the point of first sale in the State	70%

(ii) In the entry against explanations I and II for the expression "item (1)" the expression "items 1 A to 1 D" shall be substituted.

(iii) Against Explanation III, for the existing entries, the following shall be substituted, namely:

For the purpose of items 1A to 1 D:

1. **Basic price** means Ex-factory price+Cost of Bottles+ Cost of packing material + Freight+ Insurance+ Handling charges and import fee, if any.

2. CASE means:

- (i) Indian Made Foreign Liquor(other than Beer, Wine and Ready to Drink varities) :** 9 numbers of 1000ml, 12 numbers of 750 ml, 24 numbers of 375ml, 48 numbers of 180ml, 96 numbers of 90ml , 150 numbers of 60 ml bottles of Indian Made Foreign Liquor.
- (ii) Beer:** 12 numbers of 650ml, 24 numbers of 330 ml bottles and 24 numbers of 500 ml in cans.
- (iii) Wine:** 9 numbers of 1000 ml, 12 numbers of 750 ml, 24 numbers of 375ml, 48 numbers of 180ml, 96 numbers of 90ml , 150 numbers of 60ml bottles.
- (iv) Ready to Drink Varieties:** 24 numbers of 250ml bottles, 24 numbers of 275 ml bottles and 24 numbers of 330 ml bottles."

ASUTOSH MISHRA,
PRINCIPAL SECRETARY TO GOVERNMENT

// True Copy //

SECTION OFFICER